



MISSOURI DEPARTMENT OF REVENUE
**PARTNERSHIP OR S CORPORATION
WITHHOLDING EXEMPTION OR
REVOCATION AGREEMENT**

FORM
MO-3NR
(REV. 10-2012)

DLN

FOR CALENDAR YEAR JAN. 1 – DEC. 31, , OR FISCAL YEAR BEGINNING , AND ENDING ,

REVOCATION
INDICATOR ☐

**DOR
ONLY**

PM

PART 1 — NAME AND ADDRESS

| | | | |
|-------------------------------|--|--|--|
| BUSINESS NAME | | FEDERAL I.D. NUMBER | |
| NUMBER AND STREET | | MISSOURI TAX I.D. NUMBER | |
| CITY OR TOWN, STATE, ZIP CODE | | PARTNERSHIP <input type="checkbox"/> S CORPORATION <input type="checkbox"/> | |

PART 2 — WITHHOLDING TAX EXEMPTION

| | |
|---|------------------------|
| TAXPAYER NAME | SOCIAL SECURITY NUMBER |
| STREET ADDRESS, CITY, STATE, AND ZIP CODE | |

I, _____, as a partner or shareholder of the above named partnership or S corporation, request to be exempt from Missouri income tax withholding on my Missouri distributive share item(s) received through this partnership or S corporation for the tax year _____, and all subsequent tax years, until I notify the Department of a change in this election. By signing this agreement, I agree to:

- 1) File an individual income tax return in accordance with the provisions of Section 143.481, RSMo, and make timely payment of all taxes imposed on me by this state with respect to the income of the partnership or S corporation for every year in which I maintain my exemption status; and
- 2) Be subject to personal jurisdiction in this state for the purpose of the collection of income taxes, together with related interest and penalties, imposed on me by this state with respect to my distributive share of the income for this partnership or S corporation.

PART 3 — WITHHOLDING TAX EXEMPTION REVOCATION

| | |
|--|------------------------|
| TAXPAYER NAME | SOCIAL SECURITY NUMBER |
| STREET ADDRESS, CITY, STATE AND ZIP CODE | |

I, _____, as a partner or shareholder of the above named partnership or S corporation, do hereby revoke my previous withholding election dated ____ / ____ / _____. At this time, I request to be subject to withholding by this partnership or S corporation on my Missouri distributive share item(s) received through this partnership or S corporation for tax year _____, and all subsequent tax years, until I notify the Department of a change of this election.

PART 4 — PLEASE SIGN YOUR AGREEMENT

| | | | |
|-----------------------|---|---|--------------|
| SIGNATURE OF TAXPAYER | DATE (MM/DD/YYYY) ____ / ____ / ____ | DAYTIME TELEPHONE (____) ____ - ____ | DOR USE ONLY |
|-----------------------|---|---|--------------|

INSTRUCTIONS FOR FORM MO-3NR, PARTNERSHIP OR S CORPORATION WITHHOLDING EXEMPTION OR REVOCATION AGREEMENT

PURPOSE

The purpose of the Form MO-3NR is to initiate an agreement between the nonresident partner or S corporation shareholder and the Missouri Department of Revenue (Department) for an election of exempt status from Missouri income tax withholding on Missouri distributive share item(s) of partnership or S corporation income. Additionally, the Form MO-3NR can be used to revoke this election of exempt withholding status.

NOTE: If you are electing to revoke your withholding exemption status please check the box at the top of the form and complete Parts 1, 3, and 4 only.

PART 1 — NAME AND ADDRESS (TO BE COMPLETED BY THE PARTNERSHIP OR S CORPORATION)

Enter the partnership or S corporation name, address, federal identification number, Missouri identification number, and partnership or S corporation indicator in the spaces provided.

PART 2 — WITHHOLDING TAX EXEMPTION (TO BE COMPLETED BY TAXPAYER ELECTING EXEMPTION FROM WITHHOLDING)

Enter your name, address, and social security number in the spaces provided. By requesting an exemption from Missouri withholding on your Missouri distributive share item(s) you are also agreeing to the following:

- (1) To file a return in accordance with the provisions of Section 143.481, RSMo, and to make timely payment of all taxes imposed on you by the state of Missouri with respect to the income of the partnership or S corporation until you notify the Department of a change in this election; AND
- (2) To be subject to personal jurisdiction in this state for the purpose of the collection of income taxes, together with related interest and penalties, imposed on you by this state with respect to your distributive share of the income of this partnership or S corporation.

PART 3 — WITHHOLDING TAX EXEMPTION REVOCATION (TO BE COMPLETED BY TAXPAYER ELECTING TO REVOKE THE EXEMPT STATUS)

Enter your name, address, and social security number in the spaces provided. By revoking your exemption status, the partnership or S corporation is required to withhold Missouri income taxes on your Missouri distributive share item(s) and to remit this withholding tax on your behalf. The revocation will remain in effect until you elect to change your exempt status by filing a new Form MO-3NR.

PART 4 — SIGNATURE

You MUST sign and date your agreement. Please include a daytime telephone number where you may be reached in case the Department has questions regarding your agreement.

WHEN TO FILE

This agreement will be considered timely filed for a taxable year, and for all subsequent taxable years, if it is filed at or before the time the annual return for such taxable year is required to be filed, without regard to extension of time to file.

WHERE TO FILE

Mail completed Form MO-3NR(s) to: Department of Revenue, P.O. Box 3815, Jefferson City, MO 65105-3815.